

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW MEXICO

UNITED STATES OF AMERICA,

Plaintiff,

vs.

CIVIL NO.

STATE OF NEW MEXICO Property Tax Division,
Taxation and Revenue Department,

Defendants.

COMPLAINT

The United States of America, for its complaint against the defendants, states the following:

1. This action is brought under 28 U.S.C. § 1345 at the request of the Internal Revenue Service, ("IRS") by the United States Attorney, District of New Mexico, as authorized by the Attorney General.

2. Venue properly lies within this Court's jurisdiction.

3. Defendant(s) are the State of New Mexico, Property Tax Division, Taxation and Revenue Department as the holder of proceeds from a tax sale, the non-judicial tax sale was for failure by the property owners to pay property taxes.

4. State of New Mexico, Property Tax Division, Taxation and Revenue Department executed a non-judicial foreclosure on the property of Linda Jo Allen for past due property taxes and sold the property, commonly known as 8205 Calle Avion

NE, Albuquerque, NM, 87113, pursuant to N.M. Stat. §7-38-66. The non-judicial sale was conducted on or about November 7th, 2019. Exhibit 1.

5. The property was sold for \$135,000 from which the property tax division was paid in full, including reasonable fees and costs for conducting the sale. The estimated amount applied to past due property taxes and related costs is \$26,000. There is now a surplus of funds in the approximate amount of \$109,000 being held by the State of New Mexico, Property Tax Division.

6. Notices of Federal Tax Liens, ("NFTL") were appropriately filed in Bernalillo County, Albuquerque, New Mexico, by the IRS to protect the government's interest in the real property owned by taxpayer Linda Jo Allen. Liens were filed on 11/15/2010, 03/07/2012, and 11/04/2015. The Lien Serial Numbers are 717130510 in the amount of \$83,153.38; 850946112 in the amount of \$8,347.35; 183351315 in the amount of \$7,410.55, and 183437915 in the amount of \$12,031.83. The amount due on these liens remains unpaid with a current balance of \$186,866.47 accrued through April 1, 2020. Copies of the liens are attached as Exhibits 3 – 6. A partial revocation has been requested for lien serial number 717130510 for tax period 30-200812 and a refile of this same lien has been requested for tax period 30-200912.

7. The liens were filed for forms 1040 for personal income taxes owed by Linda Allen for tax years 2008, 2009, 2010, 2011, 2012 & 2013.

8. There appears to be one other creditor ahead of the Internal Revenue Service who may claim an interest in the excess proceeds. A transcript of Judgment was filed on January 25, 2007 in the amount of \$2,925.23 with document number

2007013232 in favor of Cosmos Financial, LLC, with reference to New Mexico Court Case No. D-202-CV-200509435. Court records show that the judgment was satisfied on May 8, 2008. However, there is no release of the lien filed with Bernalillo County. See Exhibits 7 and 8, attached.

9. The State of New Mexico Taxation and Revenue may also claim an interest in the excess proceeds by way of a state tax lien recorded on February 08, 2017, document number 2017011689. The lien is junior and inferior to the NFTLs, which were filed prior to the state tax lien.

10. State of New Mexico, Property Tax Division, Taxation and Revenue Department, executed a non-judicial foreclosure on the property of Mary Murphey for past due property taxes and sold the property in order to collect unpaid property taxes. The State of New Mexico, Property Tax Division, sold the Murphy property commonly known as 51 Las Tusas Road, Ranchos de Taos, NM, 87557, on or about September 13, 2019. Exhibit 2.

11. Based on information provided by IRS Collection, the Mary Murphey Real Property was sold to a third-party for \$125,000 to satisfy delinquent property taxes of \$10,489.98 pursuant to N.M. Stat. §7-38-66. 11. The IRS filed NFTL's in Taos County, New Mexico, on August 7, 2013, and September 28, 2015, in the amounts of \$735,965.81 and \$59,941.35, respectively. The outstanding balance through April 30, 2020, is \$1,054,610.30. The NFTL's are attached hereto as exhibits 9 and 10.

12. Murphey has outstanding tax liabilities for the years 2007, 2008, 2011, and 2012, for which the NFTL's show the balance due and owing.

13. Pursuant to N.M. Stat. §7-38-71.A(4), the surplus funds being held by the State shall be paid to the former owner of the property after payment of certain costs, the delinquent taxes, and penalties and interest owed to the State. The IRS has outstanding liens against the Taxpayer pursuant to I.R.C. §6321 which attach to all of the Taxpayer's property including her right to the surplus funds.

14. In order for the State to pay the excess proceeds to the IRS, the IRS must obtain an order from the appropriate court directing the State to pay the IRS from the surplus proceeds the amount owed by the former property owners for their delinquent federal taxes.

WHEREFORE, the United States requests the following:

A. The United States' liens on the real property and the excess proceeds be declared first and prior liens.

B. The Court direct and issue an order to the State of New Mexico, Property Tax Division, Taxation and Revenue Department, to pay to the IRS the remaining excess proceeds from the sale of the Allen and Murphey property tax sales, for payment of their delinquent federal taxes.

C. And for such other and further relief as the Court deems appropriate.

Respectfully Submitted:

JOHN C. ANDERSON
United States Attorney

/s/ Electronically filed 7/2/20

MANUEL LUCERO
Assistant U.S. Attorney
P.O. Box 607
Albuquerque, NM 87103
(505) 346-7274
manny.lucero@usdoj.gov

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

(b) County of Residence of First Listed Plaintiff _____
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

DEFENDANTS

County of Residence of First Listed Defendant _____
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☐ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question
(U.S. Government Not a Party)
- ☐ 4 Diversity
(Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)

Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit (15 USC 1681 or 1692) <input type="checkbox"/> 485 Telephone Consumer Protection Act <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN (Place an "X" in One Box Only)

- ☐ 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from Another District (specify) ☐ 6 Multidistrict Litigation - Transfer ☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

Brief description of cause:

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☐ No

VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE

DOCKET NUMBER

DATE

SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
- (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
- (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
 United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
 United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
 Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
 Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. Origin.** Place an "X" in one of the seven boxes.
 Original Proceedings. (1) Cases which originate in the United States district courts.
 Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441.
 Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
 Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
 Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
 Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
 Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.
PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7. Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
 Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
 Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.

DEED

The Property Tax Division of the Taxation and Revenue Department of the State of New Mexico, pursuant to # 7-38-70, NMSA 1978, hereby grants and conveys to :

ROMERO, DENNIS M.

3500 VISTA GRANDE DR NW

ALBUQUERQUE

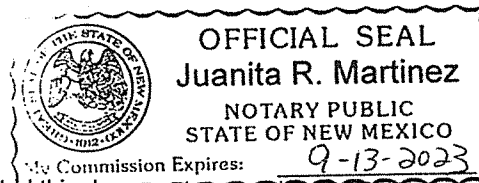
NM 87120-0

all of the former owner's interest in the following described real property, in BERNALILLO COUNTY, that interest being as of the date the state's lien for property taxes arose, pursuant to the Property Tax Code, that date being January 1, 2015 and that interest being subject only to perfected interests in the real property existing before the date the property tax lien arose. The following described real property was sold on 11/7/2019 and identified by Tax Delinquent Account 2-184282-2015 :

101806431810540214

LT 5 BLK 8 SUBDIVISION PLAT OF LA

CUEVA OESTE UNIT 3ACONT .102 AC



IN WITNESS WHEREOF, the undersigned has executed this document on the date set forth:

Date: 12/17/19

State of New Mexico
County of Santa Fe

This instrument was acknowledged before me on this 17th day of December, 2019, by
Darrell Lujan, Delinquent

My Commission Expires: 9-13-2023

NOTARY PUBLIC

ORIGINAL

**STATE OF NEW MEXICO
PROPERTY TAX DIVISION
TAXATION AND REVENUE DEPARTMENT
P.O. BOX 25126
SANTA FE, NM 87504-5126
Telephone # (505) 827-0883**

NOTICE

The attached deed from the Property Tax Division of this Department for the property you have purchased, should be recorded with the county clerks's office of the county in which the property is located and the purchase reported immediately to the county assessor. To record the deed, mail and deliver it to :

**BERNALILLO COUNTY CLERK
BERNALILLO COUNTY COURTHOUSE
ONE CIVIC PLAZA 6TH FL
ALBUQUERQUE NM 87102-0000
Telephone # : 505-768-4090**

There is a fee for this service. Please contact the County Clerk for the recording fees. Please make your remittance payable to the county clerk of said county. The property was sold by the State subject to non-delinquent taxes for the current year, thus, taxes will be due and payable on November 10 th against the property under the name of the previous owner. For the following year, the property should be placed on the tax schedule under your name. If you have any questions about this matter, please contact this office.

STATE OF NEW MEXICO -- PROPERTY TAX DIVISION

BUYER RECEIPT FOR SALE OF --

11 7 2019 at 11 AM/PM

Bidder #	82	DFA Account #	573330809220	Payment Type
Receipt #	82	County	BERNALILLO	Cash + Check
Social Security #	585312372			

Name as it will appear on the deed :

ROMERO, DENNIS M.

Address as it will appear on deed :

3500 VISTA GRANDE DR NW

ALBUQUERQUE

NM 87120 0000

ITEM #

ACCOUNT NUMBER

SALE PRICE

28

2

184282

2015

\$135,000.00

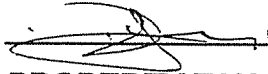
Total Items Purchased

1

Total Sales Amount

\$135,000.00

By :



PROPERTY TAX AGENT

Date : 11/7/2019

Time : #####



We appreciate your business!

BANK OF THE WEST



BNP PARIBAS GROUP

1-800-488-2265

PURCHASER'S RECORD - CASHIER'S CHECK**1003189204**90-78/1211
00295

PURCHASER DENNIS M ROMERO

DATE 11/07/2019

PAY TO THE
ORDER OF STATE OF NEW MEXICO

\$135,000.00

One Hundred Thirty-Five Thousand and 00/100ths Dollars

Fee - \$0.00

Memo 8205 CALLE AVION NE 87113

CASHIER'S CHECK**NON - NEGOTIABLE**

U35-05540 (04/14)



STATE OF NEW MEXICO
TAXATION AND REVENUE DEPARTMENT
PROPERTY TAX DIVISION
P.O. BOX 25126
SANTA FE, NM 87504-5126

INTERNAL REVENUE SERVICE

Ref #: 174 / 20-45535-2015 DOS: 9/13/2019

4041NCENTRALAVESTE112MS5021PHX

PHOENIX

AZ 85012

CERTIFIED MAIL

8/15/2019

NOTICE OF SALE OF REAL PROPERTY / DELINQUENT PROPERTY TAXES

Our records show that property taxes have not been paid on the property described below for the year 2015 and other years. Pursuant to Section 7-38-66 NMSA 1978, you are hereby notified that the following described real property, which the records of the county clerk indicate you own, or have an interest in, will be sold at public auction sale on the date shown below, to satisfy delinquent property taxes unless all delinquent taxes for all years, plus applicable penalties, interest and cost are paid by cashiers check, money order or cash to the County Treasurer of the county of which the property is located no later than 5:00 pm the day prior to the date of the sale, or an installment agreement for payment of all taxes, penalties and interest is approved by the Property Tax Division, Taxation and Revenue Department, 10 working days prior to the sale. Contact this division for the requirements of the agreement at (505) 827-0883.

Identification #: 20-45535-2015

The total due is : \$10,489.98

Property Description :

RANCHOS ORCHARD & LAND CO SUBD BLOCK 7 LOT 4 1.00 ACRE TWP 25N RGE 12E SEC 26 LOT 4 QUAD 2 51 LAS
TUSAS RD

The property described above will be sold at the TAOS County Court House at 11 AM on 9/13/2019
PLEASE MAKE REMITTANCES PAYABLE TO THE TAOS COUNTY TREASURER. PAYMENTS SHOULD BE
BE SUBMITTED TO THE COUNTY TREASURER BY CASHIER'S CHECK, MONEY ORDER OR CASH AT THE FOLLOWING
ADDRESS:

TAOS County Treasurer
105 ALBRIGHT ST. STE G
TAOS NM 87571-6170
Telephone # 575-737-6340

TRD IPRA 20-0274 - 33

Form 668 (Y)(c) (Rev. February 2004)	6788	Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien
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Area: SMALL BUSINESS/SELF EMPLOYED AREA #6 Lien Unit Phone: (800) 829-3903	Serial Number 717130510	For Optional Use by Recording Office
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As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer LINDA J ALLEN

Residence 8205 CALLE AVION NE
ALBUQUERQUE, NM 87113-2812

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2008	XXX-XX-5602	08/10/2009	09/09/2019	63842.72
1040	12/31/2009	XXX-XX-5602	05/24/2010	06/23/2020	19310.66

Doc# 2010115920

11/15/2010 03:57 PM Page: 1 of 1
LIENNOTICE R:\$9.00 M. Toulouse Oliver, Bernalillo County



Place of Filing COUNTY CLERK BERNALILLO COUNTY ALBUQUERQUE, NM 87102	Total \$ 83153.38
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This notice was prepared and signed at SEATTLE, WA, on this,
the 02nd day of November, 2010.

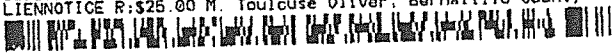
Signature for MICHAEL W. COX		Title ACS (800) 829-3903
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26-00-0008

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-486, 1971 - 2 C.B. 409)


Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60026X

3592		Department of the Treasury - Internal Revenue Service			
Form 668 (Y)(c) (Rev. February 2004)		Notice of Federal Tax Lien			
Area: SMALL BUSINESS/SELF EMPLOYED AREA #6 Lien Unit Phone: (800) 829-3903		Serial Number 850946112		For Optional Use by Recording Office	
<p>As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.</p>					
Name of Taxpayer LINDA J ALLEN					
Residence 8205 CALLE AVION NE ALBUQUERQUE, NM 87113-2812					
IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2010	[REDACTED]	05/30/2011	06/29/2021	8347.35
Doc# 2012023106 03/07/2012 08:26 AM Page: 1 of 1 LIENNOTICE R:\$25.00 M. Toulouse Oliver, Bernalillo County 					
Place of Filing					
COUNTY CLERK BERNALILLO COUNTY ALBUQUERQUE, NM 87102					Total \$ 8347.35

This notice was prepared and signed at SEATTLE, WA, on this,

the 22nd day of February, 2012.

Signature for MICHAEL W. COX		Title ACS SBSE (800) 829-3903	26-00-0008
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(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

Form 668 (Y)(c) (Rev. February 2004)	3592 Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien				
Area: SMALL BUSINESS/SELF EMPLOYED AREA #6 Lien Unit Phone: (800) 829-3903	Serial Number 183351315				
For Optional Use by Recording Office					
As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.					
Name of Taxpayer LINDA JO DELAMBRE ALLEN					
Residence 8205 CALLE AVION NE ALBUQUERQUE, NM 87113-2812					
IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2012	XXX-XX-5602	07/27/2015	08/26/2025	4100.49
1040	12/31/2013	XXX-XX-5602	07/27/2015	08/26/2025	3310.06
Place of Filing COUNTY CLERK BERNALILLO COUNTY ALBUQUERQUE, NM 87102					Total \$ 7410.55

This notice was prepared and signed at SEATTLE, WA, on this,

the 27th day of October, 2015.

Doc# 2015096678

11/04/2015 02:28 PM Page 1 of 1
 LIENNOTICE R \$26.00 H Toulouse Oliver, Bernalillo County

Signature Chief Cordano
 for G.J. CARTER-LOUIS

Title
 ACS SBSE 26-00-0008
 (800) 829-3903

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
 Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
 CAT. NO 60025X

Form 668 (Y)(c) (Rev. February 2004)		3592 Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien			
Area: SMALL BUSINESS/SELF EMPLOYED AREA #6 Lien Unit Phone: (800) 913-6050		Serial Number 183437915		For Optional Use by Recording Office	
As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.					
Name of Taxpayer LINDA JO DELAMBRE ALLEN					
Residence 8205 CALLE AVION NE ALBUQUERQUE, NM 87113-2812					
IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2011	XXX-XX-5602	08/31/2015	09/30/2025	12031.83
Place of Filing COUNTY CLERK BERNALILLO COUNTY ALBUQUERQUE, NM 87102					Total \$ 12031.83

This notice was prepared and signed at SEATTLE, WA, on this,

the 27th day of October, 2015.

Doc# 2015096681

11/04/2015 02:28 PM Page 1 of 1
LIENNOTICE R \$25.00 M Toulouse Oliver, Bernalillo County

Signature Cheryl Cordova
for G.J. CARTER-LOUIS

Title
ACS SBSE 26-00-0008
(800) 829-3903

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-466, 1971-2 CB 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

STATE OF NEW MEXICO
COUNTY OF BERNALILLO
SECOND JUDICIAL DISTRICT COURT

No. CV-2005-9435

TRANSCRIPT OF JUDGMENT

NATURE OF ACTION: COMPLAINT ON A CONTRACT and FOR DEBT AND MONEY DUE					
JUDGMENT CREDITOR			JUDGMENT DEBTORS		
COSMOS FINANCIAL, LLC			LINDA ALLEN		
AMOUNT OF JUDGMENT					
Damages		Costs		Total	Interest Rate
\$2,425.23	Principal	\$500.00	Counsel Fees	\$2,925.23	5% per annum
DATE OF JUDGMENT: 2/10/2006				HOW SATISFIED AND REMARKS	
ATTORNEY FOR JUDGMENT CREDITOR				Partial Satisfaction of Judgment in the amount of \$500 filed on 7/5/06.	
Lawrence P. Zanzok 6001 Whiteman Drive NW Albuquerque, NM 87120 (505) 898-6311				Partial Satisfaction of Judgment in the amount of \$950 filed on <u>12/15/2006</u> .	

I, Juanita M. Duran, Clerk of the District Court of the Second Judicial District Court of the State of New Mexico, within and for the County of Bernalillo, do hereby certify the foregoing to be a true Transcript of the Judgment of said Court, now of record in my office.

IN WITNESS WHEREOF, I set my hand and Seal of said Court this date: 12/26/2006.

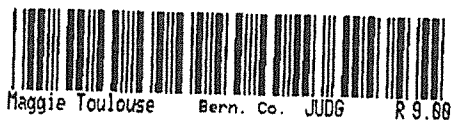
(Seal)

Juanita M. Duran, Clerk of the District Court

By

Deputy

LINDA ALLEN's SOCIAL SECURITY # IS XXX-XX-3145



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01/25/2007 09:06A
Bk-R131 Pg-3211



New Mexico Courts

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Case Detail

COSMOS FINANCIAL VS ALLEN L

CASE DETAIL			
CASE NUMBER	CURRENT JUDGE	FILING DATE	COURT
D-202-CV-200509435	Baca, Theodore C.	12/12/2005	ALBUQUERQUE DISTRICT

PARTIES TO THIS CASE			
PARTY TYPE	PARTY DESCRIPTION	PARTY #	PARTY NAME
D	Defendant	1	ALLEN LINDA
P	Plaintiff	1	COSMOS FINANCIAL LLC
		ATTORNEY: ZAMZOK LAWRENCE PAUL	

CIVIL COMPLAINT DETAIL				
COMPLAINT DATE	COMPLAINT SEQ #	COMPLAINT DESCRIPTION	DISPOSITION	DISPOSITION DATE
08/14/2006	1	CLS: JUDGMENT/ DISPOSITION	CVB:SETTLED/STIPULATED JUDGMNT	08/14/2006
COA SEQUENCE #	COA DESCRIPTION			
1	Debt and Money Due			
PARTY NAME		PARTY TYPE	PARTY #	
ALLEN LINDA		D	1	
COSMOS FINANCIAL LLC		P	1	

COMPLAINT DATE	COMPLAINT SEQ #	COMPLAINT DESCRIPTION	DISPOSITION	DISPOSITION DATE
12/12/2005	1	CLS: JUDGMENT/ DISPOSITION	CVB:SETTLED/STIPULATED JUDGMNT	02/10/2006
COA SEQUENCE #	COA DESCRIPTION			
1	Breach of Contract			
PARTY NAME		PARTY TYPE	PARTY #	
COSMOS FINANCIAL LLC		P	1	
ALLEN LINDA		D	1	

COMPLAINT DATE	COMPLAINT SEQ #	COMPLAINT DESCRIPTION	DISPOSITION	DISPOSITION DATE
12/12/2005	2	CLS: JUDGMENT/ DISPOSITION	CVB:SETTLED/STIPULATED JUDGMNT	02/10/2006

Case 1:20-cv-00649 Document 1-9 Filed 07/02/20 Page 2 of 2

COA SEQUENCE #	COA DESCRIPTION
1	Debt and Money Due

PARTY NAME	PARTY TYPE	PARTY #
COSMOS FINANCIAL LLC	P	1
ALLEN LINDA	D	1

REGISTER OF ACTIONS ACTIVITY					
EVENT DATE	EVENT DESCRIPTION	EVENT RESULT	PARTY TYPE	PARTY #	AMOUNT
05/08/2008	RELEASE OF WRIT OF GARNISHMENT				
	FILING RELEASE OF WAG ASSIGNMENT (PL)				
05/08/2008	SATISFACTION OF JUDGMENT				
	FILING SATISFACTION OF JUDGMENT (PL)				
12/26/2006	TRANSCRIPT OF JUDGMENT				
	FILING COPY OF TRANSCRIPT OF JUDGMENT AS TO DF, ORIGINAL ISSUED 12-26-06 (CLERK)				
12/15/2006	PARTIAL SATISFACTION OF JUDGMENT				
	FILING PARTIAL SATISFACTION OF JUDGMENT (PL)				
08/14/2006	CLS: ORDER TO CLOSE				
	FILING ORDER AWARDING PL AGAINST DF \$2,280.41 PLUS INTEREST; PAYMENT PLAN				
08/14/2006	CRT: COMPLAINT DISPOSED				
08/14/2006	RPN: REOPEN/MISCELLANEOUS/OTHER				
	IN HOUSE RE-OPEN				
07/25/2006	CERTIFICATE/ PROOF OF MAILING				
	FILING CERTIFICATE OF MAILING OF GARNISHMENT DOCUMENTS TO DF ON 07-19-06 (PL)				
07/17/2006	WRIT OF GARNISHMENT				
	FILING COPY OF WRIT OF GARNISHMENT TO CITY OF ALBUQUERQUE ORIGINAL ISSUED ON 7-17-06 (CLERK)				
07/17/2006	APPLICATION WRIT GARNISHMENT				
	FILING APPLICATION FOR WRIT OF GARNISHMENT (PL)				
07/17/2006	ATTORNEY'S AFFIDAVIT				
	FILING ATTORNEY'S AFFIRMATION [OF NON-PAYMENT] (PL ATT)				
07/05/2006	PARTIAL SATISFACTION OF JUDGMENT				
	FILING PARTIAL SATISFACTION OF JUDGMENT (PL)				
02/10/2006	CLS: STIPULATED JUDGMENT				
	FILING STIPULATED JUDGMENT AWARDING PL JUDGMENT AGAINST DF IN THE AMOUNT OF \$2,925.23; ESTABLISHING PAYMENT PLAN				
02/10/2006	CRT: COMPLAINT DISPOSED				
01/03/2006	SUMMONS RETURN				
	FILING SUMMONS RETURNED SERVED DF ON 12/29/05 <NO FEE POSTED> (PL)				
12/12/2005	ARB: CERT IS SUBJECT				

	FILING COURT-ANNEXED ARBITRATION CERTIFICATION (PL)				
12/12/2005	SUMMONS ISSUED				
12/12/2005	OPN: COMPLAINT				
	FILING COMPLAINT ON A CONTRACT AND FOR DEBT AND MONEY DUE				

JUDGE ASSIGNMENT HISTORY			
ASSIGNMENT DATE	JUDGE NAME	SEQUENCE #	ASSIGNMENT EVENT DESCRIPTION
12/12/2005	Baca, Theodore C.	1	INITIAL ASSIGNMENT

Return

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Form 668 (Y)(c) (Rev. February 2004)		3592 Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien			
Area: SMALL BUSINESS/SELF EMPLOYED AREA #6 Lien Unit Phone: (800) 913-6050		Serial Number 178826615		For Optional Use by Recording Office TAOS COUNTY ANNA MARTINEZ, CLERK 000406689 Book 891 Page 159 1 of 1 10/07/2015 10:23:43 AM BY DOLORES	
As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.					
Name of Taxpayer MARY MURPHEY					
Residence PO BOX 504 RNCH DE TAOS, NM 87557-0504					
IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2008	XXX-XX-	12/23/2013	01/22/2024	59689.21
1040	12/31/2012	XXX-XX-	02/10/2014	03/11/2024	252.14
Place of Filing COUNTY CLERK TAOS COUNTY TAOS, NM 87571					Total \$ 59941.35
This notice was prepared and signed at <u>SEATTLE, WA</u> , on this, the <u>28th</u> day of <u>September</u> , 2015.					
Signature <i>Emma L. Valandra Kuntz</i> for EMMA L VALANDRA KUNTZ			Title REVENUE OFFICER (505) 424-5976		
(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)					

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

Form 668 (Y)(c) (Rev. February 2004)		3592 Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien			
Area: SMALL BUSINESS/SELF EMPLOYED AREA #6 Lien Unit Phone: (800) 913-6050		Serial Number 954179213		For Optional Use by Recording Office TAOS COUNTY ANA MARTINEZ, CLERK 000389701 Book 822 Page 955 1 of 1 08/19/2013 09:27:44 AM BY DEARD	
<p>As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.</p>					
Name of Taxpayer MARY MURPHEY					
Residence PO BOX 504 RNCH DE TAOS, NM 87557-0504					
IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6326(a)					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2007	XXX-XX	12/31/2012	01/30/2023	735266.87
1040	12/31/2011	XXX-XX	06/04/2012	07/04/2022	698.94
Place of Filing COUNTY CLERK TAOS COUNTY TAOS, NM 87571					Total \$ 735965.81



This notice was prepared and signed at SEATTLE, WA, on this,

the 07th day of August, 2013.

Signature for EMMA L. VALANDRA KUNTZ	Title REVENUE OFFICER (505) 424-5976	26-10-3241
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(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
 Rev. Rul. 71-466, 1971-2 C.B. 409)

Part I - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
 CAT NO 60025X